
Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
State Requirements		
<u>Audit Standards</u>		
Auditor-Controller		
<i>Proposed Assignment - Other</i>		
Audit Division Internal Peer Review	Peer Review	Internal
Chief Executive Officer		
<i>Proposed Assignment - Other</i>		
Risk Management	Fiscal/Program	Internal
Groups of Audits Applicable to Multiple County Departments		
Countywide Audit Risk Assessment	Special	Internal
Ethics Review	Management	Internal
IT Governance Review	IT/Compliance	Internal
<u>Government Code</u>		
Groups of Audits Applicable to Multiple County Departments		
Annual Report on Revolving Funds/Revolving Cash Trust Funds FY2009-10	Special	Internal
Public Works		
<i>Active Assignments</i>		
Annual Inventory Count Prior to FY 2009-10	Financial	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
State Requirements		
<u>Government Code</u>		
Special Funds/Special Districts		
<i>Proposed Assignment - Other</i>		
Special District Audits - Government Code 26909	Financial	Internal
Treasurer and Tax Collector		
<i>Active Assignments</i>		
County Treasury Annual Audit and Quarterly Audits FY2009-10 and FY2010-11	Fiscal	Master Agreement
County Treasury Cash Counts	Financial	Internal
Redemption Review	Fiscal	Internal
<u>Fiscal Reviews</u>		
Children and Family Services		
<i>Proposed Assignment - Other</i>		
CDE Financial Audit 09-10	Financial	Internal
Health Services-Administration		
<i>Proposed Assignment - Other</i>		
CHP FY09-10 Audit Contract	Compliance	Internal
FY09-10 AFDR Certification	Compliance	Internal
Public Health Programs		
<i>Proposed Assignment - Other</i>		
FY09-10 ADPA Preliminary and Financial Certification	Compliance	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Board of Supervisors		
Agric Comm/Wts and Measures		
<i>Proposed Assignment - Mandated</i>		
Payroll	Compliance	Internal
Assessor		
<i>Active Assignments</i>		
Board IT Policy Compliance	IT	Internal
Payroll/Personnel	Compliance	Internal
Auditor-Controller		
<i>Active Assignments</i>		
Board IT Policy Compliance	IT	Internal
<i>Proposed Assignment - Other</i>		
Training	Special	Internal
Beaches and Harbors		
<i>Active Assignments</i>		
Marina Del Rey Revenue Audits	Financial	Internal/Master Agreement
Board of Supervisors		
<i>Proposed Assignment - Mandated</i>		
Payroll/Personnel	Compliance	Internal
Procurement Review	Compliance	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Board of Supervisors		
Chief Executive Officer		
<i>Proposed Assignment - Other</i>		
CY 07-09 Fair Association Audit	Compliance	Master Agreement
Child Support Services Department		
<i>Active Assignments</i>		
Payroll/Personnel	Compliance	Internal
<i>Proposed Assignment - Mandated</i>		
Procurement	Compliance	Internal
Children and Family Services		
<i>Proposed Assignment - Mandated</i>		
Payroll Follow-Up	Compliance	Internal
Procurement Review Follow-Up	Compliance	Internal
Community and Senior Services		
<i>Proposed Assignment - Other</i>		
Payroll	Compliance	Internal
County Counsel		
<i>Active Assignments</i>		
County Counsel Litigation Cost Follow-up	Special	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Board of Supervisors

District Attorney

Proposed Assignment - Mandated

Payroll/Personnel	Compliance	Internal
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Fire Department

Active Assignments

Payroll/Personnel	Compliance	Internal
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Groups of Audits Applicable to Multiple County Departments

Audit Recommendation	Special	Internal
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Board Requests and Special Investigations	Special	Internal
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Commission Sunset Reviews	Special	Internal
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eCommerce	IT	Internal
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Reviews of Proposition A Contracts >= \$1 million and Sample of Contracts Under \$1 million	Special	Internal
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Health Services-Administration

Active Assignments

Department-wide Pharmacy Services Procurement	Compliance	Internal
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Payroll/Personnel	Compliance	Internal
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Physician Timekeeping Follow-up	Compliance	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Board of Supervisors		

Health Services-Administration

Active Assignments

PSIP Policy and Operational Review	Special	Internal
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Proposed Assignment - Other

IT Policy Review	IT	Internal
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Physician Timekeeping 2nd Follow-Up	Special	Internal
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Health Services-Antelope Valley Cluster (High Desert)

Proposed Assignment - Mandated

Payroll/Personnel	Compliance	Internal
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Health Services-Coastal Cluster (Harbor/UCLA)

Active Assignments

Payroll/Personnel	Compliance	Internal
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Health Services-Northeast Cluster (LAC+USC)

Active Assignments

Procurement	Compliance	Internal
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Health Services-SFV Cluster (Olive View)

Active Assignments

Payroll/Personnel	Compliance	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Board of Supervisors

Health Services-Southwest Cluster (King/Drew)

Active Assignments

Payroll/Personnel	Compliance	Internal
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Mental Health

Active Assignments

Payroll/Personnel	Compliance	Internal
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Proposed Assignment - Mandated

Procurement	Compliance	Internal
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Parks and Recreation

Active Assignments

Revenue Agreement Audits	Financial	Master Agreement
Prior to FY 2007-08		

Proposed Assignment - Mandated

Payroll/Personnel	Compliance	Internal
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Probation

Active Assignments

Probation DOJ Appropriation Review	Special	Internal
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Public Defender

Active Assignments

Payroll/Personnel	Compliance	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Board of Supervisors		
Public Health Programs		
<i>Active Assignments</i>		
Pharmacy Procurement Review	Compliance	Internal
Public Library		
<i>Proposed Assignment - Other</i>		
Payroll/Personnel	Compliance	Internal
Public Social Services		
<i>Proposed Assignment - Mandated</i>		
Procurement	Compliance	Internal
Public Works		
<i>Proposed Assignment - Mandated</i>		
Countywide Procurement Audits	Compliance	Internal
<i>Proposed Assignment - Other</i>		
Payroll and Personnel Review	Compliance	Internal
Sheriff		
<i>Proposed Assignment - Mandated</i>		
Payroll/Personnel Follow-Up	Compliance	Internal
Treasurer and Tax Collector		
<i>Proposed Assignment - Other</i>		
Cash Difference Fund	Financial	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Board of Supervisors		
<u>County Code</u>		
Treasurer and Tax Collector		
<i>Active Assignments</i>		
User Utility Tax Review	Fiscal	Master Agreement

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Audit Committee		
Community and Senior Services		
<i>Active Assignments</i>		
Procurement	Compliance	Internal
Health Services-Antelope Valley Cluster (High Desert)		
<i>Active Assignments</i>		
Procurement	Compliance	Internal
Health Services-Coastal Cluster (Harbor/UCLA)		
<i>Active Assignments</i>		
Procurement	Compliance	Internal
Health Services-Office of Managed Care		
<i>Active Assignments</i>		
Procurement	Compliance	Internal
Health Services-RLA National Rehabilitation Center		
<i>Active Assignments</i>		
Procurement	Compliance	Internal
Health Services-SFV Cluster (Olive View)		
<i>Active Assignments</i>		
Procurement	Compliance	Internal
Mental Health		
<i>Active Assignments</i>		
Pharmacy	Fiscal	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Audit Committee		

Probation

Active Assignments

Procurement	Compliance	Internal
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Registrar-Recorder/County Clerk

Active Assignments

Procurement	Compliance	Internal
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Sheriff

Active Assignments

Procurement	Compliance	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Auditor-Controller		
Animal Care and Control		
<i>Proposed Assignment - Other</i>		
Revenue Review	Financial/Compliance	Internal
Assessor		
<i>Active Assignments</i>		
Technical Assistance	Special	Internal
Auditor-Controller		
<i>Active Assignments</i>		
eCAPS Internal Control Plan	IT	Internal
eCAPS Support	IT	Internal
ICCP/IT Risk Assessment	Special	Internal
<i>Proposed Assignment - Other</i>		
A-C eCAPS Assistance	IT	Internal
Business Continuity Planning	Management	Internal
eHR Assistance	IT	Internal
Chief Executive Officer		
<i>Active Assignments</i>		
RMIS Payment Controls Review	IT	Internal
Workers' Compensation TPA Follow-Up Review	Compliance	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Auditor-Controller

Chief Executive Officer

Active Assignments

Chief Information Officer

Proposed Assignment - Other

McAfee Vulnerability Mgr Reporting for A-C	IT	Internal
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Children and Family Services

Active Assignments

ARRA Grant Review	Compliance	Internal
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Automated Provider Payment System	IT	Internal
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Employee Expense Claims Review	Compliance	Internal
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Trust Funds, Accruals, and Commitments	Fiscal	Internal
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Proposed Assignment - Other

eCAPS Assistance	IT	Internal
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Technical Assistance	Special	Internal
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Community and Senior Services

Proposed Assignment - Other

Contracting Review	Fiscal/Compliance	Internal
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Technical Assistance	Special	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Auditor-Controller

Community Development Commission

Active Assignments

ARRA Funding Review	Financial/Compliance	Internal
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Coroner/Medical Examiner

Active Assignments

Review of Skeletons Gift Shop	Fiscal	Internal
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District Attorney

Active Assignments

Budget and Trust	Financial/Compliance	Internal
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Groups of Audits Applicable to Multiple County Departments

ARRA Grant Reviews	Compliance	Internal
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Continuous Controls Monitoring	IT	Internal
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COSO Control Documentation Updates	Fiscal	Internal
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County Fiscal Manual	Financial/Compliance	Internal
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Departmental Technical Assistance (Smaller depts)	Special	Internal
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eCAPS Data Analysis and Reporting	IT	Internal
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ICCP Administration	Management	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Auditor-Controller		

Groups of Audits Applicable to Multiple County Departments

Master Agreement Assistance	Financial/Compliance	Internal
Non-Departmental Technical Assistance	Special	Internal
Optical Archive User Approvals	Compliance	Internal

Health Services-Administration

Active Assignments

Trust Funds, Accruals, and Commitments	Fiscal	Internal
HSA Trust and A/P & Commitments Review		

Proposed Assignment - Other

Accounts Receivable/Write Off Review	Financial/Compliance	Internal
Affinity System Review	IT/Fiscal	Internal
ARRA Funding Review	Financial/Compliance	Internal
DHS Grants Review	Fiscal/Compliance	Internal
Miscellaneous Technical Assistance	Special	Internal

Health Services-Antelope Valley Cluster (High Desert)

Proposed Assignment - Mandated

Commitments, Accruals and Trust	Financial/Compliance	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Auditor-Controller

Health Services-Coastal Cluster (Harbor/UCLA)

Active Assignments

Trust Funds, Accruals, and Commitments	Fiscal	Internal
HUCLA/MLK Trust, A/P & Commitments Review		

Health Services-Northeast Cluster (LAC+USC)

Active Assignments

Budget, Trust, Commitments & Account Payable	Fiscal	Internal
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Health Services-RLA National Rehabilitation Center

Active Assignments

Trust Funds, Accruals, and Commitments	Fiscal	Internal
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Health Services-SFV Cluster (Olive View)

Active Assignments

Trust Funds, Accruals, and Commitments	Fiscal	Internal
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Internal Services

Active Assignments

Trust Funds, Accruals, and Commitments	Fiscal	Internal
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Proposed Assignment - Other

ARRA Funding Review	Financial/Compliance	Internal
Telephone Billing Review	Financial/Compliance	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Auditor-Controller

Mental Health

Active Assignments

Gift Cards	Fiscal	Internal
Technical Assistance	Special	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Internal

Proposed Assignment - Other

Accounts Receivable and Cash Controls	Financial/Compliance	Internal
EPSDT Billings	Special	Internal
Medi-Cal Service Billings	Special	Internal

Multiple Departments

Proposed Assignment - Mandated

Countywide Cell Phone Review	Compliance	Internal
Countywide Fleet Management/Services	Compliance	Internal

Parks and Recreation

Active Assignments

Technical Assistance	Special	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Auditor-Controller

Probation

Proposed Assignment - Other

Audit and Fiscal Assistance	Fiscal/Compliance	Internal
Technical Assistance	Special	Internal

Public Health Programs

Proposed Assignment - Other

ARRA Funding Review	Financial/Compliance	Internal
Miscellaneous Technical Assistance	Special	Internal

Public Social Services

Active Assignments

GAIN Financial Analysis	Special	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Internal

Proposed Assignment - Other

Assistance Payment Review	Compliance	Internal
Contracting Review	Compliance	Internal
IHSS Fraud Prevention Review	Compliance	Internal
LEADER Repayments Module Review	IT	Internal
Miscellaneous Assistance	Special	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Auditor-Controller		
Public Social Services		
<i>Proposed Assignment - Other</i>		
Review of Contractor Issued Travel and Ancillary Payments	Compliance	Internal
Public Works		
<i>Active Assignments</i>		
ARRA Grant Reviews	Compliance	Internal
Contracting	Financial	Internal
<i>Proposed Assignment - Other</i>		
ARRA Funding Review	Financial/Compliance	Internal
Sanitation District IT eCAPS Interface	IT	Internal
Technical Assistance	Special	Internal
Utility Payment Application Payment Process Rev	Compliance	Internal
Regional Planning		
<i>Active Assignments</i>		
Trust Funds, Accruals, and Commitments	Fiscal	Internal
Registrar-Recorder/County Clerk		
<i>Active Assignments</i>		
Operations Review	Fiscal	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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Auditor-Controller

Registrar-Recorder/County Clerk

Proposed Assignment - Other

Trust and Special Funds	Financial/Compliance	Internal
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Sheriff

Active Assignments

Budget Review	Fiscal	Internal
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Contracting	Fiscal	Internal
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Proposed Assignment - Other

Accounts Receivable	Fiscal	Internal
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Contract City Billing Rate	Fiscal/Compliance	Internal
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Technical Assistance	Special	Internal
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Special Funds/Special Districts

Proposed Assignment - Other

Financial - Requested by Sativa	Financial	Internal
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Treasurer and Tax Collector

Active Assignments

Commitments, Accruals and Trust	Financial/Compliance	Internal
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Proposed Assignment - Mandated

COSO Tax Payments/IT Wires	IT	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
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CEO

Chief Executive Officer

Active Assignments

1000 S. Fremont Lease FY 2004-06	Financial	Internal
Long Beach/Signal Hill Parcel 1 F/C Audit-Calendar Year 2009	Financial/ Compliance	Master Agreement
Rancho Business Center F/C Audit FY 2008-09	Financial/ Compliance	Master Agreement
Utilities Revenue Review FY 2001-05	Financial	Master Agreement

Federal/State Disaster Aid

Active Assignments

Office of Recovery	Special	Internal
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Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Department		
Children and Family Services		
<i>Active Assignments</i>		
Group Homes & Foster Family Agency Fiscal Audits + Settlement Support	Fiscal	Internal
Community and Senior Services		
<i>Active Assignments</i>		
CSS Cost Validation - UNM College Works Programs	Special	Internal
Community Development Commission		
<i>Active Assignments</i>		
Fiscal Review	Fiscal	Internal
Health Services-Administration		
<i>Active Assignments</i>		
2008-09 Pharmacy Services Agreement FC Audit	Financial	Master Agreement
LAC+USC Affiliation Contract	Special	Internal
Health Services-SFV Cluster (Olive View)		
<i>Active Assignments</i>		
OVMC Central Plant Operations Transfer	Special	Internal
Mental Health		
<i>Active Assignments</i>		
WO Monitoring	Fiscal	Internal

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Department		
Parks and Recreation		
<i>Active Assignments</i>		
Regional Park Open Space Grants	Financial	Master Agreement
FY 2007-08		
Regional Park Open Space Grants	Financial	Master Agreement
FY 2008-09		
Revenue Agreement Audits	Financial	Master Agreement
FY 2007-08		
<i>Proposed Assignment - Other</i>		
RPOSD - WO Monitoring	Compliance	Internal
FY2009-10		
WO Monitoring Revenue Agrmt	Financial	Internal
Public Health Programs		
<i>Active Assignments</i>		
ADPA Abuse Services Special Rate Study	Fiscal	Master Agreement
Environmental Health Fee Development Study	Fiscal	Master Agreement
Public Library		
<i>Active Assignments</i>		
Public Library Strategic Financial Planning Study	Fiscal	Master Agreement

Audit Division Audit Plan By Source Fiscal Year 2010-2011

	<i>Type</i>	<i>Conducted By</i>
Department		
Public Social Services		
<i>Active Assignments</i>		
Pilot Automated Invoice Project Follow-Up	Compliance	Internal
Public Works		
<i>Proposed Assignment - Other</i>		
Flood Control District Audit Work Order	Financial	Master Agreement
Watershed Conservation Authority Work Order	Financial	Master Agreement
Sheriff		
<i>Active Assignments</i>		
Inmate Welfare Fund F/C Audit FY 2008-09	Financial/ Compliance	Master Agreement
Treasurer and Tax Collector		
<i>Active Assignments</i>		
Collections Suspense Account	Fiscal	Internal
Transient Occupancy Tax (2005-2007)	Financial	Master Agreement
Transit Occupancy Tax	Financial/Compliance	Master Agreement
FY2008-09		
TTC Disposal Facility Tax Special Study FY 2005-06 through FY 2007-08	Financial/ Compliance	Master Agreement